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Gender Equality, Tax Policies and Tax Reform in Comparative Perspective

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Bard

Dimitri B. Papadimitriou
President



May 17, 2006

Dear Colleague:

I am pleased to welcome you to the Levy Institute's symposium on "Gender Equality, Tax Policies, and Tax Reform in Comparative Perspective." The symposium is being convened as part of the new Gender Equality and the Economy Program at the Institute which will consider how economic processes and policies affect gender equality, and how existing gender equalities influence economic outcomes.

Symposium papers and commentary will focus on the gender dimensions of tax policy and tax reforms in countries at different levels of development by examining such topics as gender biases in direct and indirect taxation; impacts of personal income taxation on labor supply, household production, and time use; and gender issues in tax reform.

We trust you will enjoy the presentations and discussions to follow. Your comments and suggestions are welcome.

Sincerely,

Dimitri B. Papadimitriou

11:15 a.m.–12:45 p.m.

SESSION 2

Gender Dimensions of Tax Reform in Europe

CHAIR: **Sue Himmelweit**, *Open University, United Kingdom*

Tim Callan, *Economic and Social Research Institute*

"Gender and Income Tax in Ireland: A Tale of Three Systems"

Fran Bennett, *University of Oxford*

"Gender Issues in Tax Reform – The Example of the UK"

DISCUSSANT: **Ajit Zacharias**, *Levy Institute*

12:45–2:00 p.m.

LUNCH

2:00–4:00 p.m.

SESSION 3

Gender-Blind and Gender-Aware Tax Policy

CHAIR: **Tim Callan**, *Economic and Social Research Institute*

Lisa Philipps, *York University*

"Gender Responsive Tax Policy Making: What Would It Look Like in Canada?"

Sue Himmelweit, *Open University, United Kingdom*, **Diane Perrons**, *Gender Institute, London School of Economics*

"Gender and Fiscal Rules: How Can We Afford the Rising Costs of Care?"

Elissa Braunstein, *Colorado State University*,

Caren Grown, *Levy Institute*, **Diane Elson**, *Levy Institute*

"Gender, Employment and State Taxes in the U.S."

DISCUSSANT: **Heidi Hartmann**, *Institute for Women's Policy Research*

4:00–4:30 p.m.

BREAK

4:30–5:30 p.m.

SESSION 4

Personal Income Tax in Bargaining Models

CHAIR: **Dimitri Papadimitriou**, *Levy Institute*

Elisabeth Gugl, *University of Victoria, Canada*

"Taxation, Intrafamily Distribution, and Dynamic Family Bargaining"

DISCUSSANT: **Tsu-Yu Tsao**, *Bard College*

6:00–9:00 p.m.

RECEPTION AND DINNER AT LEVY INSTITUTE



LEVY INSTITUTE

GENDER EQUALITY, TAX POLICIES AND TAX REFORM
IN COMPARATIVE PERSPECTIVE

A Conference of The Levy Economics Institute of Bard College

May 17-18, 2006

PROGRAM

WEDNESDAY, MAY 17

8:30–9:00 a.m. BREAKFAST AND REGISTRATION

9:00–9:15 a.m. WELCOME AND INTRODUCTION
Caren Grown, *Levy Institute*

9:15–10:45 a.m. SESSION 1
Modeling the Implications of Personal Income Tax for Intra-Household Inequality and Labor Market Participation in Europe
CHAIR: **Diane Elson**, *Levy Institute*
Holly Sutherland, *Institute for Social and Economic Research, University of Essex*, **Herwig Immervoll**, *Organisation for Economic Co-operation and Development and Institute for the Study of Labor*
Horacio Levy, *Institute for Social and Economic Research, University of Essex*
"Gender Inequalities and Redistribution Within Couples. The Equalising Properties of Tax-Benefit Systems in Europe"
Paloma de Villota, *Universidad Complutense de Madrid, Spain*
"Reflections on Personal Income Tax in the European Union From a Gender Perspective" and "The Personal Income Tax and Social Expenditure for Care in the European Union from a Perspective of Reconciling Paid and Unpaid Work"
DISCUSSANT: **Frances Woolley**, *Carleton University, Canada*

1:30-3:00 p.m.

SESSION 7
Gender and Taxation in Africa
CHAIR: **Rania Antonopoulos**, *Levy Institute*
Imraan Valodia, *University of KwaZulu-Natal, South Africa*, **Terence Smith**, *University of KwaZulu-Natal, South Africa*
"Gender and Taxation in South Africa"
Thitu Mwaniki, *Institute of Economic Affairs, Kenya* and **Jane Kiringai**, **Bernadette Wanjala**, and **Naomi Mathenge**, *Kenya Institute for Public Policy Research and Analysis*
"Gender and Taxation in Kenya"
DISCUSSANT: **Lucia Fragoso**, *Gender Equity: Citizenship, Labor and Family, Mexico*

3:00 - 3:45 p.m.

SESSION 8
Gender and Tax Policy Advocacy
CHAIR: **Diane Elson**, *Levy Institute*
Mimi Abramovitz, *Hunter College School of Social Work, USA*
"Taxes ARE a Women's Issue"

3:45-4:00 p.m.

CLOSING REMARKS
Diane Elson, *Levy Institute*
Dimitri Papadimitriou, *Levy Institute*

THURSDAY, MAY 18

8:30-9:00 a.m.

BREAKFAST

9:00-10:30 a.m.

SESSION 5
Taxation and Marriage in the USA
CHAIR: **Ajit Zacharias**, *Levy Institute, Bard College*
Bridget Crawford, *Pace University*
"One Flesh, Two Taxpayers: A New Approach to Marriage and Wealth Transfer Taxation"
Dennis Ventry, *University of California, Los Angeles*
"The Politics and Economics of Gender Norms and Competing Family Forms under the U.S. Federal Income Tax, 1969-2006"
DISCUSSANTS: **Claire Young**, *University of British Columbia*
Julie Nelson, *Global Development and Environment Institute, Tufts University*

10:30-11:00 a.m.

BREAK

11:00 a.m.-12:30 p.m.

SESSION 6
Gender, Taxation, and Development
CHAIR: **Caren Grown**, *Levy Institute*
Janet Stotsky, *International Monetary Fund*
"Tax Systems from a Gender Perspective"
Evelyne Huber, *University of North Carolina, Chapel Hill*
"Gendered Implications of Tax Reform in Latin America: Argentina, Chile, Costa Rica, and Jamaica"
DISCUSSANTS: **Corina Rodriguez-Enriquez**, *Centro para el Estudio de Politicas Publicas, Argentina*
Thitu Mwaniki, *Institute of Economic Affairs, Kenya*

12:30-1:30 p.m.

LUNCH

Elissa Braunstein is an Assistant Professor of Economics at Colorado State University in Fort Collins. Prior to joining CSU, she was an Assistant Research Professor at the Political Economy Research Institute at the University of Massachusetts Amherst, where she completed her Ph.D. She also holds an M.A. in Pacific International Affairs from the University of California, San Diego. Professor Braunstein specializes in gender, international economics, and the economics of the household, with particular emphasis on the role of foreign direct investment in development. Her current work focuses on gender wage inequality and foreign direct investment in mainland China, the gender-differentiated employment impact of deflationary monetary policy in developing countries, and the relationship between state tax policy and women's employment in the U.S.

Tim Callan is a Research Professor at the Economic and Social Research Institute in Dublin, Ireland. His areas of interest include labor supply, tax-benefit modelling, income distribution and poverty. He has published in leading journals such as *European Economic Review*, *Fiscal Studies*, *Journal of Population Economics*, *Journal of Social Policy* and the *British Journal of Industrial Relations*. He has extensive experience in European research as an active participant in several research teams and networks, and has practical experience of policy development as a member of the Irish Government Commission on the Family and similar bodies.

Bridget Crawford is an Associate Professor at Pace University School of Law. She teaches courses in Federal Income Taxation, Estate and Gift Taxation, and Feminist Legal Theory. Prior to joining the Pace faculty, Professor Crawford practiced law for more than six years at Milbank, Tweed, Hadley & McCloy LLP in New York. Her practice was concerned with income, estate, and gift tax planning for individuals, as well as tax and other advice to closely-held corporations and exempt organizations. Professor Crawford is a former Lecturer in Law at the University of Pennsylvania Law School. Her publications include articles on the income taxation of trusts, tax aspects of asset protection, women in legal education and a feminist critique of pornography. She is the author of the BNA Tax Management Portfolio Estate Planning for Authors and Artists. Her present scholarship focuses on issues of gender and tax policy.

Paloma de Villota is a full time Professor of Applied Economy at Universidad Complutense de Madrid. Her research interests include the labour market, fiscal and social policies, and gender budgeting. She has worked on many studies with the European Commission, Ministerio de Sanidad, Instituto de Estudios Fiscales, Instituto de la Mujer, Autonomous Community of Madrid, Autonomous Community of Baleares, and similar bodies. She has collaborated with UNIFEM, ILPES, and CEPAL, as well as the Council of Europe last year at the U.N. She has also worked with many universities in different projects like FLACSO, UNAM, etc. She is the author and editor of several books on economic-history, economy and gender from an economic and sociological perspective, and many articles in specialized magazines on areas of Economy, History and Gender.

Diane Elson is a professor at the University of Essex, U.K. and co-director of the Levy Institute's program on Gender Equality and the Economy. Her research interests include gender and fiscal policy, and gender and international trade. Recent publications include: "The Social Content of Macroeconomic Policies" (with N. Çagatay), *World Development*, July 2000; *Gender Budgets Make Cents* (with D. Budlender, G. Hewitt, and T. Mukhopadhyay), Commonwealth Secretariat, London, 2002; *What's Behind the Budget? Politics, Rights, and Accountability in the Budget Process* (with A. Norton), Overseas Development Institute, London, 2002; *Progress of the World's Women 2002* (with H. Keklik), UNIFEM, New York, 2002; "Engendering Government Budgets in the Context of Globalisation(s)," *International Feminist Journal of Politics*, Vol. 6, No. 4; "Social policy and macroeconomic performance: integrating 'the economic' and 'the social'" in T. Mkandawire,

PARTICIPANTS

Mimi Abramovitz is a Professor of Social Policy at the Hunter School of Social Work and The Graduate Center, City University of New York. She has written extensively about women, poverty, and social welfare policy. She is the author of *Regulating the Lives of Women: Social Welfare Policy From Colonial Times to the Present* (1996, 2nd, Rev. ed.), *Under Attack and Fighting Back: Women and Welfare in the United States* 2000 (2nd, rev. ed.) named an "Outstanding Book" on the subject of intolerance by the Myers Center For the Study of Human Rights (1997); *The Dynamics of Social Welfare Policy* (2004) (with Joel Blau) and *Taxes ARE A Women's Issue: Reframing the Debate* (2006) (with Sandra Morgen). Dr. Abramovitz is currently writing a book titled *Gendered Obligations: The History of Activism Among Poor and Working Class Women in the US Since 1900*. She received the Council on Social Work Education's 2004 Award for Distinguished Recent Contributions in Social Work Education and the 1994 Award for Significant Contributions to Social Services and Political Activism from the NYC Chapter of the National Association of Social Workers. Widely used in sociology, women's studies as well as social work classes, her work appears in all the major journals of her profession as well as in the popular press including *The New York Times*, *The Washington Post*, *The Nation*, *The Women's Review of Books*, *MS Magazine*, *The Christian Science Monitor*, *The San Francisco Examiner* and *In These Times*. She is a frequent keynote speaker at local, national, and international meetings and is regularly interviewed by the print and broadcast media.

Rania Antonopoulos is an Associate Professor at Bard College and Research Scholar of the Levy Economics Institute, where in 2004-5 she initiated the planning of the Gender Equality and the Economy program. She specializes in gender and economics, international competition and globalization, and long-run determinants of foreign exchange rates. Her publications include "Asset Ownership along Gender Lines: Evidence from Thailand," forthcoming in *Journal of Income Distribution* (coauthored); "A Classical Political Economy Approach to Exchange Rates Analysis," *Review of Radical Political Economics*, and "Explaining Long-Term Exchange Rate Behavior in the United States and Japan," a Levy Institute Working Paper (coauthored). Antonopoulos has been a consultant for UNDP and since 2002, a co-principal investigator and co-coordinator for the Knowledge Networking and Capacity Building on Gender, Macroeconomics, and International Economics Program (GEM-IWG). Her current research is focused on gender-aware, employer-of-last-resort policies and economic modeling that includes unpaid work. Antonopoulos received a Ph.D. in economics from the New School for Social Research.

Fran Bennett works part-time as a Senior Research Fellow at the Department of Social Policy and Social Work, University of Oxford. Her research interests include gender, poverty, social security and participatory methodologies. She is also a self-employed social policy consultant/researcher, often working with NGOs and others on similar issues. Fran has worked part-time for Oxfam GB as a policy advisor on UK/EU poverty issues, and before that was deputy director and then director of the Child Poverty Action Group. She is currently part of the EU non-government experts team working on the UK National Action Plan on Social Inclusion. Fran has worked on gender issues for over 20 years. Most recently she has written for the Institute for Fiscal Studies, the Equal Opportunities Commission and the Fawcett Society on gender and the social security benefits system in the UK. She is currently working with Sue Himmelweit and Holly Sutherland on 'Within Household Inequalities and Public Policy,' a research project which is part of the program of the Gender Equality Network, funded by the Economic and Social Research Council. The project is exploring some of the issues that she will raise in her paper for the conference, and is an innovative mixed methods research project that will include qualitative and quantitative research as well as policy simulation.

Gap; Unnecessary Losses: Costs to Americans of the Lack of Family and Medical Leave; Equal Pay for Working Families; and Survival at the Bottom: The Income Packages of Low-Income Families with Children. She has published numerous articles in journals and books and her work has been translated into more than a dozen languages. She lectures widely on women, economics, and public policy, frequently testifies before the U.S. Congress, and is often cited as an authority in various media outlets. Prior to founding IWPR, Dr. Hartmann was on the faculties of Rutgers University and the New School for Social Research and worked at the National Research Council/National Academy of Sciences. In 1994, Dr. Hartmann was the recipient of a MacArthur Fellowship Award for her work in the field of women and economics. She is Vice-Chair of the National Council of Women's Organizations and co-editor of the *Journal of Women, Politics & Policy*.

Susan Himmelweit is Professor of Economics at Open University, UK. Her research focus is on gender issues in economics, particularly those located within households and at the boundary between employment and family care. She is a member and past chair of the UK Women's Budget Group, a think tank advising government on the gender aspects of economic policy, including tax and benefits. Her current research includes a joint study, with Fran Bennett and Holly Sutherland, of 'Within Household Inequalities and Public Policy.' She is also working on the policy implications of the economics of caring, including an Economic Strategy for Caring for the UK Equal Opportunities Commission, jointly with Hilary Land. She is on the editorial board of *Women, Politics and Policy* and an Associate Editor of the journal *Feminist Economics*, of which she was a joint guest editor of special issues on Lone Mothers (2004) and Children and Family Policy (2000).

Evelyne Huber, a Morehead Alumni Professor of Political Science and Chair of the Department, studied at the University of Zurich and received both her M.A. and Ph.D. from Yale University. Her interests are in comparative politics and political economy, with an area focus mainly on Latin America and the Caribbean, but also on broader comparisons between Latin America and Europe. She teaches Latin American/Caribbean politics and comparative politics at both the graduate and undergraduate levels. She is the author of *The Politics of Workers' Participation: The Peruvian Approach in Comparative Perspective*, co-author of *Democratic Socialism in Jamaica* (with John D. Stephens, 1986); co-author of *Capitalist Development and Democracy* (with Dietrich Rueschemeyer and John D. Stephens), co-author of *Development and Crisis of the Welfare State* (with John D. Stephens); co-winner of the Outstanding Book Award 1991-92 from the American Sociological Association, Political Sociology Section, and winner of the Best Book Award 2001 from the American Political Science Association, Political Economy Section. She has also contributed articles to, among others, *World Politics*, *Latin American Research Review*, *Comparative Politics*, *Politics and Society*, *Comparative Political Studies*, *Studies in Comparative International Development*, *Comparative Social Research*, *Political Power and Social Theory*, *American Journal of Sociology*, *American Sociological Review*, and *Economic Perspectives*. She is currently doing research on comparative social policy.

Jane Kiringai is an accomplished researcher and has served as a Policy Analyst with the Kenya Institute for Public Policy Research and Analysis (KIPPRA), Macroeconomic Division, for the last five years. During this period she has undertaken extensive research on macroeconomic policy, international trade and poverty, taxation, public expenditure management tracking and efficiency. As a member of the KIPPRA macro modeling team she also provides technical support to the Government through the KIPPRA/Treasury Macro Model, for growth forecasts and projections and in response to other in-depth policy questions. Kiringai is on her final year of a doctoral program with the University of Nottingham, writing a thesis on International Trade and Poverty in Kenya. The thesis uses a computable general equilibrium approach to investigate the links between household poverty and globalization, calibrated on a 2003 gendered Social

ed., *Social Policy in a Development Context*, Palgrave 2004. Elson is a member of the U.N. Millennium Project Taskforce; member of the Advisory Committee for UNRISD Policy Report on Gender and Development; and vice-president, International Association for Feminist Economics. Her academic degrees include a B.A. in philosophy, politics, and economics from the University of Oxford; and a Ph.D. in economics from the University of Manchester.

Lucia Perez Fragoso holds both a B.A. and an M.A. in Economics. For fourteen years, she worked as an Economics Professor at the Iberoamerican University, followed by a brief tenure in the President's Office and as a Bank Executive. Perez Fragoso began integrating gender issues in economics in 1997, while working at the National Autonomous University of Mexico in the Gender Studies Department. In 2000, she began work at Equidad de Género as the Coordinator of the Gender Sensitive Budget Program. As one of the first organizations in Mexico to monitor, analyze and formulate government budgets with a gender perspective, Equidad de Género has positioned itself as a national and regional expert in the field.

Caren A. Grown is a Senior Scholar and Co-director (with Diane Elson) of the Gender Equality and the Economy program, The Levy Economics Institute of Bard College. Her current research focuses on gender equality, public finance, and international trade and investment. Previously, Dr. Grown directed the Poverty Reduction and Economic Governance team at the International Center for Research on Women (ICRW), where she worked on a range of issues related to gender, poverty, and economic policy. During her term at ICRW, she served as Senior Associate of Task Force 3 of the UN Millennium Project on gender equality and women's empowerment. From 1992-2001, she was a Senior Program Officer at the John D. and Catherine MacArthur Foundation in Chicago, Illinois, where she managed research networks and competitions on a wide range of economic, governance, and population issues. Before joining the MacArthur Foundation, Dr. Grown was an economist with the Center for Economic Studies at the U.S. Bureau of the Census. She has edited and authored several books and numerous articles on gender equality. Her most recent book (co-edited with Elissa Braunstein and Anju Malhotra) is *Trading Women's Health and Rights: The Role of Trade Liberalization and Development* (Zed Books 2006). She is the lead author (with Geeta Rao Gupta) of *Taking Action: Achieving Gender Equality and Empowering Women* (Earthscan Press 2005) and coauthor (with Gita Sen) of *Development, Crises and Alternative Visions: Third World Women's Perspectives* (Monthly Review Press 1987). She has guest co-edited three special issues of *World Development* on macroeconomics, international trade, and gender inequality, and has written widely on gender and development issues. She holds a PhD in economics from the New School for Social Research and a BA in Political Science from the University of California at Los Angeles (UCLA).

Elisabeth Gugl holds a PhD and an MA in Economics from Rice University, Houston, Texas, as well as an M.A. in Economics from Karl-Franzens University Graz, Austria. She has been an Assistant Professor in Economics, University of Victoria, Victoria, British Columbia, Canada since 2003. Elisabeth's research focuses mainly on public policies and their impact on the family, based on a bargaining approach to household decision making. In her thesis and in current working papers, she assesses the impact of personal income taxation on intrafamily distribution and efficiency. Elisabeth is currently working on two projects with Linda Welling. One is concerned with the question of how economic models of the family should model children. The second draws on the first project and evaluates the impact of parental leave policies on intrafamily distribution and efficiency.

Heidi Hartmann is the President of the Washington-based Institute for Women's Policy Research, a scientific research organization that she founded in 1987 to meet the need for women-centered, policy-oriented research. Dr. Hartmann is also a Research Professor at The George Washington University. Dr. Hartmann is a co-author of *Still A Man's Labor Market: The Long-Term Earnings*

a project on emerging international norms of fiscal transparency. Professor Philipps is a member of the Canadian Tax Foundation and the National Association of Women and the Law (NAWL), and has served on NAWL's National Steering Committee and its Fiscal Policy Working Group. She has appeared as an expert witness in the Tax Court of Canada and before the House of Commons Standing Committee on Finance.

Corina Rodríguez Enríquez is a Researcher at the Consejo Nacional de Investigaciones Científicas y Técnicas (Conicet) [National Council of Scientific and Technical Research] and at the Centro Interdisciplinario para el Estudio de Políticas Públicas (Ciepp) [Interdisciplinary Centre for the Study of Public Policy] in Buenos Aires, Argentina. She holds an MA in Public Policy and Administration from the Institute of Social Studies, The Hague, The Netherlands and is currently a PhD Candidate at the Facultad Latinoamericana de Ciencias Sociales (Flacso) [Latinoamerican Faculty of Social Sciences], in Buenos Aires. Research interests include social policies, care economy, labor market dynamics, income distribution, inequality and poverty, fiscal policy, and gender. Rodríguez Enríquez has developed various research projects in these areas, as well as consultancy for government offices, regional institutions, and international NGOs and networks. She also teaches in different post-graduate programs in national universities in Argentina.

Janet Stotsky is the head of the fiscal transparency unit in the International Monetary Fund's Fiscal Affairs Department. She has worked in the IMF for 13 years and was previously the deputy division chief in the Tax Policy Division of the Fiscal Affairs Department and an assistant to the director in the Secretary's Department. She previously worked for the U.S. Treasury Office of Tax Policy and taught economics at Rutgers University. She has a Ph.D. from Stanford University and an undergraduate degree from Princeton University, both in economics. She has published widely on tax and other fiscal issues and is preparing a monograph on gender and macroeconomic issues.

Holly Sutherland is a Research Professor at the Institute for Social and Economic Research at the University of Essex, UK. Her research is based on building and using microsimulation models. She has a particular interest in developing microsimulation as a tool for international comparative research and she coordinates the EU-wide EUROMOD project. Her most recent work is focused on the gendered effects of redistribution policies and on child poverty measurement and analysis.

Tsu-Yu Tsao is an Assistant Professor of Economics at Bard College. He received his Ph.D. from the University of Texas at Austin in 2003. Professor Tsao's primary research interests are in the fields of economics of the family and labor economics. He is currently working on two research projects related to economics of the family. First, he uses a non-cooperative game theoretical framework to model how decisions are jointly made within families, especially when marital dissolution is likely, and empirically test the implications from those models. Second, he studies the importance of signaling in the marriage market. His project related to labor economics focuses on measurement of the effect of employer-based discrimination in the U.S. labor market.

Imraan Valodia is a Senior Research Fellow at the School of Development Studies at the University of KwaZulu-Natal and is also a Research Associate with the Gender Equality and the Economy program at The Levy Institute. His research interests include international trade, gender and economic policy, and the informal economy. He has published widely in the most respected international and South African economics and development journals, including the *Journal of African Economies*, *Development and Change*, *African Affairs*, *Development Southern Africa*, and *Transformation*. He is involved in policy research with a number of government departments

Accounting Matrix for Kenya. Besides being an alumnus and an instructor of the Gender and Macroeconomic International Working Group, GEM-IWG, Jane has undertaken several projects on mainstreaming gender in macroeconomic and international economics in the Kenyan context.

Thitu Mwaniki is the Budget Information Program Officer at the Institute of Economic Affairs (IEA). The program is concerned with promoting effective public finance mechanisms and policies. In this regard, the program analyzes (and makes proposals on) public policies, national and sector plans as well budgetary process. The program also promotes effective participation of key stakeholders in public finance and the budgetary process through public information and education and provision of technical assistance. Previously, she worked in the areas of anti-corruption and sector reforms. Thitu holds a Master of Public Policy (MPP) degree specializing in Economics and American Politics from Pepperdine University. She also holds a Bachelor of Laws (LLB) degree in Law and Sociology from Cardiff University, UK.

Julie Nelson is a Senior Research Associate with the Global Development and Environment Institute at Tufts University, Massachusetts. She received her Ph.D. degree in Economics from the University of Wisconsin in 1986. Her previous employment includes serving as an economist at the U.S. Bureau of Labor Statistics and as an Associate Professor of Economics at the University of California-Davis and at Brandeis University. Nelson is the author of *Feminism, Objectivity, and Economics* (Routledge, 1996) and *Economics for Humans* (University of Chicago Press, forthcoming), co-editor of *Beyond Economic Man: Feminist Theory and Economics* (University of Chicago Press, 1993) and *Feminist Economics Today: Beyond Economic Man* (University of Chicago Press, 2003), and author of articles in many journals including *Econometrica*, *American Economic Review*, *Journal of Political Economy*, and *Journal of Economic Perspectives*. She was a founding member of the International Association for Feminist Economics and is an Associate Editor of the journal *Feminist Economics*.

Dimitri Papadimitriou's areas of research include financial structure reform, community development banking, fiscal and monetary policy, employment policy, and distribution of income, wealth and well-being. He heads the Levy Institute's macro-modeling team studying and simulating the U.S. and world economies. In addition, he has authored and co-authored studies relating to Federal Reserve policy, fiscal policy, employment growth and social security reform. Papadimitriou is president of the Levy Institute and executive vice president and Jerome Levy Professor of Economics at Bard College. He has testified on a number of occasions in hearings of Senate and House of Representatives Committees of the U.S. Congress, was vice-chairman of the Trade Deficit Review Commission of the U.S. Congress (2000-2001) and a member of the Competitiveness Policy Council's Subcouncil on Capital Allocation. He was a Distinguished Scholar at the Shanghai Academy of Social Sciences (PRC) in fall 2002. Papadimitriou has edited and contributed to eight books published by Macmillan and Edward Elgar and is a member of the editorial board of *Challenge*. He is a graduate of Columbia University and received a Ph.D. in economics from New School for Social Research.

Lisa Philipps is an Associate Professor at Osgoode Hall Law School, York University, Toronto, where she teaches a range of Taxation Courses. Her research links tax law and fiscal policy with feminist and other critical approaches to legal theory. She has published numerous articles and book chapters on topics such as balanced budget and tax referendum laws, gendered discourses of economic citizenship, transnational regulation of fiscal policy, the role of tax law in privatization processes, judicial interpretation of tax statutes, the tax treatment of unpaid caregiving work, the gendered impact of income tax cuts, tax treatment of disability, tax incentives for charitable giving, taxation of child support payments, and the taxation of inherited wealth. Her current research includes a SSHRC-funded project on the tax treatment of unpaid family workers who directly assist an entrepreneur or employee to generate market income, and

and NGOs in South Africa, including the South African Women's Budget Initiative. He worked previously for the Trade Union Research Project (TURP), doing economic policy research for the democratic trade union movement in South Africa. Valodia is a member of Women in Informal Employment: Globalizing and Organizing (WIEGO), a global research-policy network that seeks to improve the status of the working poor, especially women, in the informal economy; and the International Working Group on Gender, Macroeconomics, and International Economics (GEM-IWG), where he is incorporating the informal economy in macroeconomic models. Valodia holds an M.Sc. in International Trade and Finance from Lancaster University and will shortly be awarded a PhD in Economics from the University of KwaZulu-Natal.

Dennis Ventry, Jr. is the Visiting Scholar in Taxation at UCLA School of Law and Assistant Professor of Law at American University, Washington College of Law (beginning Fall 2006). His research interests include tax policy, public finance, family taxation, the taxation of same-sex couples, tax expenditures for low-income individuals, estate and gift taxation, and tax shelters. He is the author of *Tax Justice: The Ongoing Debate*, with Joseph J. Thorndike (Urban Institute Press, 2002). Currently, he is completing a book on the history of U.S. family taxation, as well as two articles describing the cultural and institutional history of tax shelters in the United States with particular emphasis on ethical standards and guidelines among tax lawyers. In addition, Ventry is involved in the legal effort to secure for California domestic partners the same treatment under the federal income tax as that reserved for husbands and wives. Ventry received his Ph.D. (economic and legal history) from the University of California, Santa Barbara and his J.D. from New York University School of Law.

Frances Woolley is a Professor in the Department of Economics at Carleton University. She holds degrees from Simon Fraser University and Queen's University at Kingston. Her doctorate at the London School of Economics examined taxation within a model of family decision-making. Frances has published extensively on the subject of family decision-making, tax and benefit policy in journals including the *Economic Journal*, *Canadian Tax Journal*, *Canadian Journal of Economics* and *Feminist Economics*. Frances is an Associate Editor of *Feminist Economics* and of the *Review of Economics of the Household*, and is currently Secretary Treasurer of the Canadian Economics Association. She lives in Ottawa with her husband, two children, and a dog.

Claire Young is a professor and the Associate Dean of Academic Affairs at the Faculty of Law, University of British Columbia. She is the co-author of two books and the author of numerous articles on tax law and policy. She also works on issues involving sexuality and the law. She was awarded the University of British Columbia Killam prize for excellence in teaching in 1998 and 2002. She has consulted with the Canadian Department of Finance and several international organizations on tax policy issues. In 2003, she was awarded the Therese Casgrain Fellowship in recognition of her research on women and economic issues.

Ajit Zacharias is a Research Scholar at the Levy Economics Institute. He is primarily working on the Levy Institute Measure of Economic Well-Being (LIMEW) within the distribution of income and wealth program. The LIMEW is an alternative measure that can provide the foundation for a comprehensive view of the level and distribution of economic well-being. His research interests include concepts and measurement of economic well-being, effects of taxes and government spending on well-being, valuation of noncash transfers, and time use. Zacharias received an M.A. from the University of Bombay, and a Ph.D. from New School University.